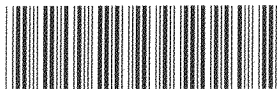


# NYSE Regulation



09011795

**VIA FACSIMILE AND U.S. MAIL**

September 23, 2009

Ms. Velma Smith, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: **Citigroup Funding Inc.**—Original Listing  
CIK: 0001318281  
Filer: 001-32544  
Filing: 3-A12B filed September 22, 2009

Dear Ms. Smith:

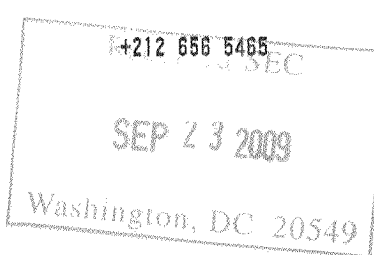
Please be advised that NYSE Regulation, Inc. has received (on September 22, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

**Equity Linked Securities (ELKS®)  
Based Upon the Common Stock of Yahoo! Inc. Due 2010**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

Clinton Clark  
Analyst, Corporate Compliance



CERTPAC  
001-32544

NYSE Regulation, Inc. | 20 Broad Street  
New York, New York 10005  
nyseregulation.com